

**MISNISTRY OF EDUCATION AND TRAINNING
TAY DO UNIVERSITY**



**DOCTORAL THESIS SUMMARY
Major: Business Administration
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**THE IMPACT OF CORPORATE SOCIAL
RESPONSIBILITY ON ORGANIZATIONAL COMMITMENT
AND EMPLOYEE JOB PERFORMANCE OF IN
MANUFACTURING AND PROCESSING ENTERPRISES IN
CAN THO CITY**

CAN THO, 2025

CHAPTER I. INTRODUCTION

1.1 The Necessity of the Study

1.1.1 Practical Context

In the context of integration, Corporate Social Responsibility (CSR) has become a strategic factor for sustainable development and competitiveness enhancement. In 2023, Can Tho City affirmed its position as the economic hub of the Mekong Delta, with a GRDP reaching 118,491.21 billion VND (up 10.03%), of which the industry-construction sector accounted for 30.28%. However, local processing enterprises are facing significant human resource challenges, with a personnel turnover rate reaching 45.43% of total quitting employees, driven by rising input costs and reduced working hours. This reality creates an urgent need to build a stable working environment to foster commitment and performance. Nevertheless, CSR studies in Vietnam primarily focus on financial performance or brand reputation, leaving a gap in analyzing the impact on employee, especially in the manufacturing and processing sector, a key contributor to the local GRDP.

1.1.2. Theoretical background

Corporate Social Responsibility (CSR) has developed into a fundamental assessment criterion and a key strategic tool for creating competitive advantages in many developed nations. For manufacturing and processing enterprises in Can Tho City, implementing CSR is an essential parallel requirement to balance profit goals with sustainable development. However, the concept of CSR remains relatively new to the business community in Vietnam in general and the locality in particular. Based on the theoretical framework of Rupp et al. (2006), CSR is shown to directly influence perceptions of fairness, thereby exerting positive impacts on employee satisfaction and organizational commitment.

Based on these arguments, the author conducted the study **“The Impact of Corporate Social Responsibility on Organizational Commitment and Employee Performance at Manufacturing and Processing Enterprises in Can Tho City”**. This sector plays a crucial role in the regional economy. This study offers significant contributions not only theoretically but also practically, creating motivation for

enterprises in Can Tho and the Mekong Delta to foster a positive working environment that facilitates work-life balance for employees, thereby enhancing performance and contributing to the socio-economic development of the city.

1.2 Research Objectives

1.2.1 General Objectives

The thesis aims to examine the impact of Corporate Social Responsibility (CSR) on organizational commitment and employee performance at manufacturing and processing enterprises in Can Tho City. Integrating foundational theories (Stakeholder, Social Exchange - SET, Equity, and Expectancy), the study provides empirical evidence to propose managerial implications, assisting enterprises in optimizing human resources through CSR strategies.

1.2.2 Specific Objectives

To systematize the theoretical framework and to develop and test a research model examining the relationship among Corporate Social Responsibility (CSR), organizational commitment, and employee performance within the context of manufacturing and processing enterprises in Can Tho City.

1.3 Research questions

Specifically, the thesis clarifies the current status of Corporate Social Responsibility (CSR) implementation at manufacturing and processing enterprises in Can Tho City, and analyzes the mechanism of CSR's impact on employee performance through mediating factors including job satisfaction, organizational trust, and organizational commitment. Additionally, the study examines differences in employee performance based on demographic characteristics to serve as a basis for proposing managerial solutions aimed at enhancing performance by promoting CSR.CSR strategies.

1.4 Research scope and subjects

1.4.1 Research subjects

The thesis investigates the impact of Corporate Social Responsibility (CSR) on organizational commitment and employee performance within manufacturing and

processing enterprises in Can Tho City.

1.4.2 Survey subjects

The survey subjects for this study are managers and employees at manufacturing and processing enterprises in Can Tho City. Information will be collected from employees who have been with the company for one year or more. Experts will also be interviewed to gather information about Corporate Social Responsibility (CSR) activities and employees' perceptions of their organizational commitment and work performance in these manufacturing and processing enterprises.

1.4.3 Research spatial scope

The study focuses on enterprises within the manufacturing and processing sector in Can Tho City, specifically including sub-sectors such as rice, aquaculture/seafood processing, and others.

1.4.4 Research temporal scope

Secondary data; Primary data

1.4.5 Research content scope

The thesis focuses on studying Corporate Social Responsibility (CSR), including data collection, processing, and result analysis. The scope of the research content is defined to create a deep understanding of the impact on organizational commitment and employee work performance in manufacturing and processing enterprises in Can Tho City. The obtained results will not only contribute to improving the application of CSR in businesses but also add value to the community and promote sustainable development in Can Tho City.

1.5 The scientific and practical significance of the thesis

The study will be conducted using a mixed-methods research approach, combining qualitative research and quantitative research.

Survey Subjects (Target Population): Managers and employees with a working tenure of one year or more at manufacturing and processing enterprises in Can Tho City. Sampling Method: Non-probability sampling using a convenience sampling

technique. Expected Sample Size (n= 20), Official Study (n=420).

1.6 The Contributions and Significance of the Thesis

1.6.1 New Contributions of the Thesis

The thesis exhibits clear orientation and novelty compared to prior studies, specifically through its Academic Theoretical Contributions and Practical Contributions.

1.6.2 Academic and Practical Significance of the Thesis

The thesis aims to contribute to the body of knowledge regarding the relationship among Corporate Social Responsibility (CSR), Organizational Commitment, and Employee Performance by clarifying this impact within the specific context of manufacturing and processing enterprises in Can Tho City.

The thesis does not merely stop at identifying the relationships but also proposes solutions for enterprises to optimize Corporate Social Responsibility (CSR), aiming to enhance the level of organizational commitment and employee performance. Thereby, it disseminates the spirit of CSR linking toward the goal of sustainable development.

1.7 Structure of the Thesis

The thesis begins with a statement of commitment, followed by an abstract, a conclusion, and a list of abbreviations, tables, figures, appendices, and a bibliography of both domestic and international references. The thesis is structured into five chapters with the following specific contents: Chapter 1: Introduction; Chapter 2: Theoretical Framework and Research Model; Chapter 3: Research Methodology; Chapter 4: Research Results and Discussion Chapter 5: Conclusion and Managerial Implications.

CHAPTER II: THEORETICAL BASIS AND RESEARCH MODEL

2.1 Related underlying theories

2.1.1 Stakeholder Theory

Stakeholder Theory is regarded as a foundational management framework, asserting that the survival and sustainable development of an enterprise depend on balancing the interests of all stakeholders, among whom employees are identified as the most critical group. Building upon the perspectives of Freeman et al. (2021, 2023), this thesis utilizes Stakeholder Theory as the scientific basis to justify the selection of Corporate Social Responsibility (CSR) as the independent variable affecting employee attitudes and behaviors. Accordingly, implementing CSR is viewed as a method to materialize organizational commitments, helping to build trust and transform the relationship with employees into a sustainable competitive advantage.

2.1.2 Social Exchange Theory (SET)

Social Exchange Theory (SET) serves as the key theoretical basis to explain employee behavioral motivation based on the principle of reciprocity. Building upon the foundational perspectives of Blau and Emerson, the thesis applies SET to argue that: When enterprises effectively implement Corporate Social Responsibility (CSR) (e.g., ensuring safety, welfare), employees perceive these as positive signals of organizational support and care. In return for these tangible and intangible benefits, employees develop trust and satisfaction, voluntarily reciprocating with organizational commitment and enhanced employee performance. This serves as the foundation to transform the labor relationship from a purely economic contract into a sustainable psychological contract.

2.1.3 Equity Theory

Equity Theory (J.S. Adams) is employed to elucidate the psychological mechanism underlying the impact of CSR. According to this theory, employees tend to evaluate the ratio of their contributions effort, skills to the outcomes received. The thesis argues that when enterprises effectively implement CSR e.g., transparent compensation policies, occupational safety, employees perceive a fair and ethical working environment. This positive perception eliminates feelings of inequity,

reinforces trust and satisfaction, thereby motivating employees to voluntarily enhance their performance to maintain balance in their exchange relationship with the organization.

2.1.4 Expectancy Theory

Expectancy Theory is applied to explain employees' decision-making processes and work motivation from a cognitive perspective. The thesis argues that implementing CSR reinforces Instrumentality and Valence in employees' psychology. Specifically, in a responsible and ethical corporate environment, employees trust that their efforts will be fairly recognized and feel proud to be members of the organization. This positive perception creates the motivation for them to maximize their efforts to achieve higher employee performance.

2.2 Corporate Social Responsibility (CSR)

2.2.1 Concept of Corporate Social Responsibility

Conceptually, the thesis builds upon Carroll's Pyramid model (1979, 1991) but approaches it from the perspective of employee perception based on Glavas (2016) to suit micro-level research. Accordingly, CSR is operationalized into two main pillars: (1) Internal CSR focusing on legality and economic stability, which fosters employee security; and (2) External CSR focusing on ethics, environment, and community, which instills organizational pride. This integrated approach allows for a comprehensive assessment of CSR's impact on employee attitudes and behaviors.

2.2.2 Corporate Social Responsibility Towards Employees

2.2.2.1 Related Empirical Studies

The literature review reveals a significant shift from ethical debates to empirical verification of CSR's impact on organizational behavior. International scholars Glavas, (2023); Hur & Kim, (2021) and domestic researchers Tran, M. H., (2017); Nguyen, V. H., (2020) consistently affirm the strategic role of CSR in creating work meaning, enhancing commitment, and retaining employees. Notably, Huynh, V. T. (2024) study in the Mekong Delta provided crucial empirical evidence on the positive link between CSR and satisfaction.

Building on these foundations and applying Social Exchange Theory (SET), the thesis identifies a research gap within manufacturing and processing enterprises

in Can Tho City, where labor relationships are evolving from purely economic exchange to social value exchange. In this context, the thesis defines CSR as the synthesis of organizational commitments economic, legal, ethical, and community perceived by employees as a comprehensive picture of organizational ethics, thereby fostering trust and driving superior performance.

2.2.2.2 Components for measuring CSR for employees

Adopting the perspective of Rupp et al. (2006), the thesis measures Corporate Social Responsibility (CSR) based on employee perception rather than macro-financial indicators. Grounded in Carroll's (1979) theory and Turker's (2009) scale, the CSR construct in this study is defined by four core components: (1) Legal and economic responsibility foundation of existence; (2) Responsibility to employees (directly impacting commitment); (3) Responsibility to the community and society inspiring pride; and (4) Responsibility to the environment. Quantifying employee agreement on these aspects serves as the key basis for assessing the actual impact of CSR on psychology and employee performance.

2.3 Organizational Commitment

2.3.1 Concept of Organizational Commitment

Organizational Commitment is identified as a multidimensional psychological construct reflecting the internal alignment between employees and the organization's core values. It is manifested through three dimensions: (1) Trust in organizational direction; (2) Loyalty to maintain membership; and (3) Voluntary discretionary effort. Empirical studies in Vietnam Tran, T. M. H, (2021); Nguyen et al., (2018); Hoang, T. T. D., (2021) confirm that commitment is a key driver in reducing turnover rates and enhancing business performance. It results from creating a positive work environment and proper recognition, serving as the basis for the thesis to examine CSR as a strategic antecedent fostering employee commitment.

2.3.2 Components of organizational engagement measurement

Based on Allen & Meyer's (1990, 1991) theoretical framework, organizational commitment comprises three components: affective, continuance, and normative commitment. However, within the scope of this study, the thesis focuses specifically on Affective Commitment. Citing empirical evidence Meyer et al., (2002), this

component is identified as the strongest intrinsic driver motivating employees to exert discretionary effort to enhance performance, whereas the other components are often passive or obligatory. Consequently, the measurement scale is constructed to focus on the employees' emotional attachment and value identification with the organization.

2.3.3 Factors Affecting Organizational Commitment

Based on a synthesis of theoretical and empirical studies, the thesis systematizes the antecedents of organizational commitment into three main groups: (1) Individual factors demographics, value congruence, and professional competence; (2) Environmental factors economic context, digital technology trends; and (3) Organizational factors. Among these, the thesis emphasizes the decisive role of organizational factors, as this is the area where managers can actively intervene. Specifically, alongside fair HR policies and a supportive leadership environment, Corporate Social Responsibility (CSR) is identified as a strategic lever that reinforces trust and fosters sustainable employee commitment.

2.4 Job Satisfaction

2.4.1 Concept of Job Satisfaction

Job Satisfaction is defined as a positive psychosocial state, formed through a cognitive evaluation process comparing actual benefits against the personal expectations of employees. Empirical studies Tran & Nguyen, (2014); Tran, (2022) confirm that satisfaction is influenced multidimensionally by both tangible factors compensation, working conditions and intangible factors recognition, promotion opportunities. Notably, building upon Huynh's (2024) findings in the Mekong Delta, the thesis identifies job satisfaction as a crucial mediating variable reflecting employees' mental health under the impact of CSR, thereby fostering autonomy and organizational commitment.

2.4.2 Components for Measuring Job Satisfaction

Job Satisfaction is approached in this thesis as a multidimensional construct, analyzed not merely through general assessment but via five core components: (1) Pay and benefits survival needs; (2) Promotion opportunities growth needs; (3) Leadership/Supervision support; (4) Co-workers social environment; and (5) Nature

of work intrinsic motivation. To quantify employee perceptions regarding these dimensions, the thesis utilizes a Likert scale, ensuring statistical reliability for testing hypotheses within the research model.

2.5 Organizational Beliefs

2.5.1 Concept of Organizational Beliefs

Organizational trust is identified as a psychological state reflecting employee reliance and expectations regarding the integrity and operational competence of the enterprise. Within the research framework, this serves as a key mediating variable explaining the transmission mechanism from corporate social responsibility activities to human resource outcomes, as established trust fosters job satisfaction and enhances organizational commitment. Research by Nguyen (2014) supports this argument by demonstrating that trust directly impacts intrinsic motivation and leads to superior work performance. Consequently, nurturing trust is considered a strategic solution for enterprises in Can Tho City to optimize labor productivity in the current competitive context.

2.5.2 Components of Organizational Trust

Based on theoretical foundations and management practice, the thesis defines organizational trust as a multidimensional construct formed by four core elements. First, reliability and consistency reflect the enterprise's ability to fulfill commitments and keep promises to employees. Second, integrity and fairness ensure that managerial decisions are based on ethical standards and transparent resource distribution. Third, benevolence, demonstrated through the organization's empathy and support for employees, plays a key role in humanistic management. Finally, drawing on Ganiyu (2017), transparency in information sharing is considered a crucial measure helping employees understand the collective direction. The synthesis of these factors creates a solid psychological foundation that promotes organizational commitment and superior performance.

2.6 Employee Performance Results

2.6.1 Concept of Performance Results

Employee job performance is identified as the most critical dependent variable in the research model, reflecting the ultimate effectiveness of governance policies.

This concept is not limited to fulfilling tasks within the job description but also encompasses extra-role behaviors aimed at supporting colleagues and improving the organizational environment. According to Dinh (2021), in the context of the Mekong Delta, performance is a multidimensional construct combining quantitative productivity indicators and qualitative service quality criteria. Empirical evidence from Nguyen and Le (2022) and Tran (2021) confirms that psychological resources and organizational commitment serve as the core fuel driving employee productivity. Furthermore, Newman et al. (2020) and the Gallup (2020) report indicate that implementing corporate social responsibility helps create an ethical work environment and reinforces trust, thereby stimulating employees to maximize their efforts for superior performance.

2.6.2 Components of Work Performance

Employee job performance is approached in this thesis as a complex construct that requires comprehensive measurement through four core components. The first is the quantitative aspect, ensuring that the volume of work and actual output meet operational goals, consistent with standards identified by Dinh (2021) in the Mekong Delta region. The second is the qualitative aspect, reflecting the accuracy and perfection of products and services to enhance customer satisfaction. Additionally, the timeliness aspect evaluates time management skills and the commitment to meeting deadlines. Finally, the aspect of creativity and contextual performance involves employees proactively innovating processes to adapt to the digital transformation context. Carpini et al. (2017) assert that an organizational culture encouraging creativity serves as the foundation for enhancing overall performance. Furthermore, the thesis emphasizes the role of reasonable task allocation and information technology application as strategic levers to optimize both the quantity and quality of work performance.

2.7 Research Overview

To establish a solid practical foundation, the thesis systematically analyzes scientific works from the 2020 - 2023 period, reflecting a significant paradigm shift from macro-financial perspectives to micro-behavioral approaches. Regarding international research, Raza et al. (2021) and Kim et al. (2020) consistently assert that corporate social responsibility functions as a critical ethical signal that reinforces

trust and drives individual employee effort. Delving into the operational mechanisms, Sarfraz et al. (2022) and Ahmad et al. (2021) demonstrate that the impact of corporate social responsibility on job performance is rarely direct but is typically mediated by psychological variables such as organizational commitment and organizational trust. In the Vietnamese context, while studies by Pham et al. (2020) and Nguyen (2021) primarily focus on office staff in the service and tourism sectors, Le (2020) has begun to address this relationship within small and medium-sized enterprises. However, domestic research largely remains limited to surface-level factors such as philanthropy or legal compliance, leaving a gap in exploring internal corporate social responsibility and its specific psychological impacts on direct manufacturing workers in the Mekong Delta region.

2.7.1 Domestic Studies

Despite the growing number of studies on human resource management in Vietnam, significant research gaps remain regarding the context and survey subjects. Specifically, the work of Mai et al. (2022) conducted in Ho Chi Minh City is multi-sectoral and thus difficult to accurately reflect the specific labor culture of manufacturing in the Mekong Delta region. Similarly, research by Tran (2021) in the banking sector involves high-knowledge workers whose psychological expectations differ markedly from those of direct factory workers. Furthermore, although recent studies by Luong and Nguyen (2025) and Phuc et al. (2025) have confirmed corporate social responsibility as a premise for trust, a comprehensive model linking the serial impact chain from corporate social responsibility, organizational trust, and job satisfaction to organizational commitment and job performance has yet to be established. Consequently, this thesis aims to bridge these gaps through representative empirical data collected in the key area of Can Tho City.

2.7.2 Foreign Studies

A review of studies from the 2020 - 2025 period reveals a significant shift from macro-financial approaches to exploring micro-psychological mechanisms of employees. In the service sector context, Kim et al. (2020) and Lee and Back (2022) assert that corporate social responsibility serves as an emotional resource fostering organizational pride. Extending to the Asian cultural context and crises, Kim (2020) and Stojanović et al. (2025) concur that corporate ethical commitments are the

strongest predictors of employee satisfaction and security. Regarding specific relationships, the meta-analysis by Gupta and Agrawal (2023) and studies in Vietnam by Vo and Du (2016) demonstrate that job satisfaction is a necessary condition for forming commitment. Concurrently, Alomran et al. (2024) indicate that organizational trust acts as a psychological catalyst reducing defensive barriers and enhancing commitment levels. Concerning job performance, consensus from Chen (2023) and Tarmeño-Bernuy et al. (2025) suggests that the synergistic effect of organizational commitment, job satisfaction, and organizational trust yields the strongest positive impact.

Despite the extensive theoretical foundation, the thesis identifies three critical research gaps to be addressed. First is the geographical gap, as most previous studies, such as Mai et al. (2022), focused on major urban centers like Ho Chi Minh City, lacking representative data for the Mekong Delta region. Second is the sectoral gap; while Tran (2021) focused on knowledge workers in banking, the specific psychology of direct manufacturing workers remains underexplored. Third is the gap in research models; current works have not established a comprehensive integrated model linking the serial impact chain from corporate social responsibility to trust and satisfaction, thereby fostering commitment and leading to job performance. This serves as the key practical basis for conducting this research in Can Tho City.

2.7.3 Research Gap

Building upon the scales established by Raza et al. (2021) and Kim et al. (2020), the thesis identifies three significant research gaps that previous studies have not fully addressed. The first is the sectoral gap, as prior research predominantly focused on the service and finance sectors, failing to accurately reflect the realistic psychological mechanisms regarding safety and welfare of workers in the manufacturing and processing industry. The second is the geographical and cultural gap due to the scarcity of in-depth empirical data in Can Tho City and the Mekong Delta, a region with unique agricultural livelihood characteristics distinct from major economic centers like Ho Chi Minh City or Hanoi as studied by Pham (2015) and Nguyen (2018). The third is the gap regarding an integrated theoretical model, as previous fragmented analyses have not clarified the simultaneous mediating roles of organizational trust and job satisfaction within a comprehensive framework.

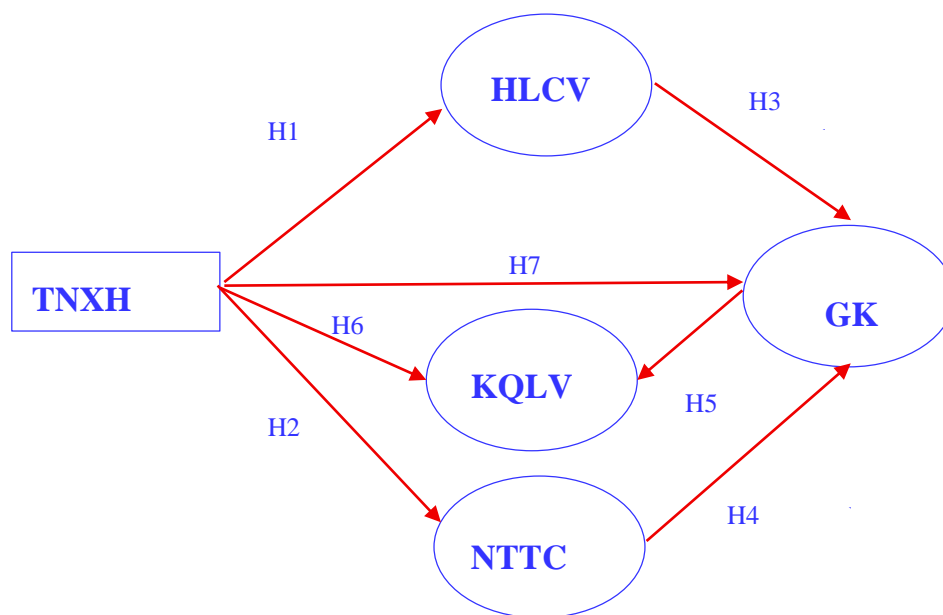
Consequently, this thesis aims to bridge these gaps by testing a structural equation model to explain the serial impact mechanism of corporate social responsibility on job performance within manufacturing enterprises in Can Tho City.

2.8 Research Model and Hypotheses

2.8.1 Research Model

Based on the literature review and identified research gaps, the author proposes a research model to examine the impact of Corporate Social Responsibility on Organizational Commitment and Employee Job Performance within manufacturing and processing enterprises in Can Tho City. This model is designed to analyze the comprehensive impact mechanism, where Corporate Social Responsibility serves as the independent variable and Employee Job Performance as the dependent variable, with their relationship elucidated through the mediating roles of Organizational Trust, Job Satisfaction, and Organizational Commitment.

Figure: Research Model



Source: Author's proposal, 2024

TNXH: Corporate Social Responsibility (CSR)

HLCV: Job Satisfaction (JS)

NTTC: Organizational Trust (OT)

GK: Organizational Commitment (OC)

KQLV: Work Performance (WP)

2.8.2 Formulating Research Hypotheses

Based on the theoretical framework, the thesis develops research hypotheses by analyzing employee psychological and behavioral mechanisms through the integrated lens of Stakeholder Theory, Equity Theory, Social Exchange Theory (SET), and Expectancy Theory.

Regarding the relationship between Corporate Social Responsibility (CSR) and employee attitudes, applying Stakeholder and Equity theories, the thesis argues that when an organization effectively implements social commitments, employees perceive this as a signal of respect and distributive justice. This positive perception serves as a premise for creating psychological satisfaction and eliminating skepticism; thus, CSR is hypothesized to have a positive impact on Job Satisfaction (H1) and Organizational Trust (H2), consistent with empirical findings by Nguyen and Dang (2020).

Furthermore, to explain the formation of loyalty, the thesis relies on the reciprocity principle of SET. Employees view satisfaction, trust, and CSR activities as spiritual values granted by the organization and feel obliged to reciprocate to maintain balance in the exchange relationship. This reciprocation translates into deeper affective commitment. Consequently, Job Satisfaction (H3), Organizational Trust (H4), and CSR (H6) are all proposed to have positive impacts on Organizational Commitment.

Finally, Vroom's Expectancy Theory is employed to elucidate performance outcomes. A transparent CSR environment increases the expectation that effort will be recognized, while commitment aligns individual goals with collective ones. These two factors create strong intrinsic motivation driving employees to optimize productivity. Therefore, the thesis proposes that Organizational Commitment (H5) and CSR (H7) have positive impacts on Employee Job Performance, in alignment with evidence from Gallup (2020) and Hoang (2021).

CHAPTER 3: RESEARCH METHODOLOGY

3.1 Research Process

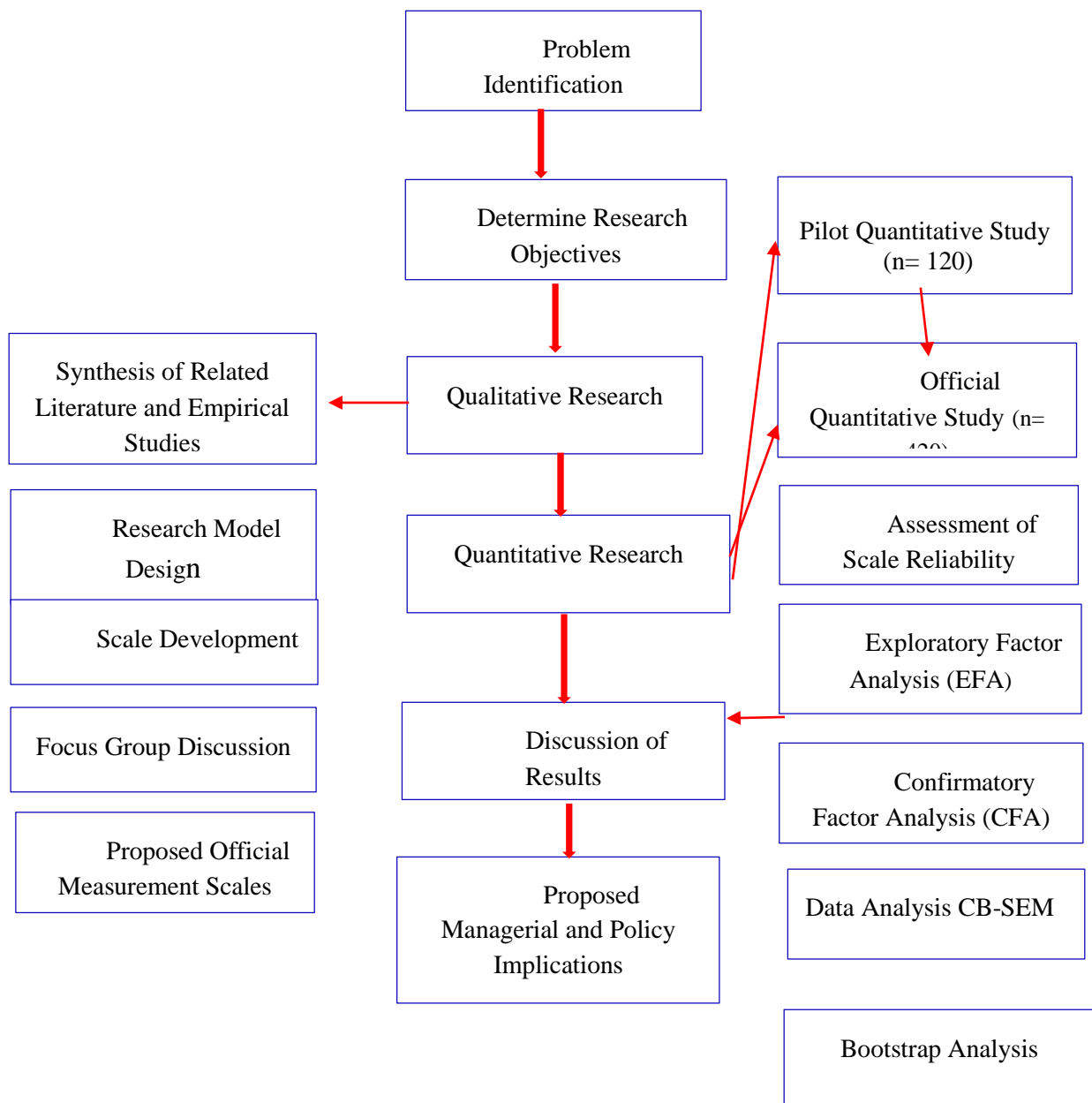


Figure 3.1: Research Process Flowchart

Source: Developed by the author

Chapter 3 details the mixed-methods methodology framework, sequentially combining qualitative and quantitative approaches to test the theoretical model with maximum reliability. The research process is rigorously designed through 06 phases, commencing with the identification of practical bottlenecks in manufacturing enterprises in Can Tho to establish specific objectives. Subsequently, the qualitative

research phase is implemented to systematize literature and refine the scale, resulting in an official questionnaire that ensures content validity. The core of the thesis lies in the quantitative research phase, consisting of two steps: a pilot survey with a sample of 120 for variable screening and an official large-scale survey with a sample of 420. Drawing on the perspectives of Hair et al. (2017) and Gefen et al. (2011), the author prioritizes Covariance-Based Structural Equation Modeling (CB-SEM) via SPSS-AMOS software over PLS-SEM to optimize theory testing on large, normally distributed datasets. The analysis process strictly adheres to five steps, ranging from Cronbach's Alpha reliability assessment, EFA, and CFA to SEM testing and Bootstrap validation. Finally, analysis results are compared with preceding studies to clarify contextual characteristics and propose a system of practical managerial implications.

3.2 Expert Method

3.2.1 Procedure for Implementing the Expert Method

To construct the most appropriate measurement instrument, the thesis employs a combination of focus group discussions and in-depth expert interviews following a rigorous three-step process. The first step focuses on tool design based on the theoretical foundation synthesized in Chapter 2 to ensure content validity and linguistic clarity for manufacturing employees. Subsequently, the author conducts direct consultations with experts, managers, and employees to discuss in depth the variables within the model, such as corporate social responsibility, organizational commitment, job satisfaction, organizational trust, and job performance. In the final step, feedback is coded and synthesized to eliminate or adjust overlapping or culturally inappropriate observed variables, thereby forming the official scale for quantitative research.

3.2.2 Target audience for expert consultation

To ensure multidimensional objectivity, the study engaged 17 reputable experts for content assessment combined with an employee group for face validity. Specifically, the academic expert group, consisting of 04 lecturers and researchers with at least a Master's degree and deep knowledge of human resource management and corporate social responsibility, verified the accuracy of specialized terminology. Concurrently, the practical expert group, comprising 13 HR directors and managers

in manufacturing enterprises in Can Tho City, confirmed the scale's relevance to the local management context. Additionally, a language check group of 08 production employees with over one year of experience reviewed the questionnaire to ensure the wording was accessible, easy to understand, and free from overly academic jargon for respondents.

3.2.3 Results of expert consultation

The consultation process streamlined the model and localized corporate social responsibility terms safety, benefits to align with factory workers' perception. Notably, 100% of experts agreed on selecting 04 observed variables for the Job Performance scale. The final outcome established an official instrument comprising 05 components with 18 observed variables, ensuring reliability for quantitative implementation.

3.3 Qualitative Research

3.3.1 Synthesis of relevant literature and research

The thesis constructed a preliminary scale based on a combination of theoretical deduction and practical induction. Recognizing specific nuances regarding safety standards and welfare in Can Tho manufacturing enterprises that foreign scales may not fully capture, the author identified qualitative research as mandatory to ensure content validity. Accordingly, the scientific basis for scale design is synthesized from three main scopes: foundational theories such as SET, Expectancy Theory, factor scope derived from empirical studies, and model scope examining the complex relationships among corporate social responsibility, trust, satisfaction, commitment, and job performance.

3.3.2 Scale Construction and Development

Based on qualitative results, the thesis establishes an official measurement system comprising 05 constructs with a total of 18 observed variables, focusing on individual-level perception. Specifically, the Corporate Social Responsibility scale, adapted from Vallaey et al. (2022) and Ferreira and Real de Oliveira (2014), is adjusted to a unidimensional construct with 04 variables representing economic, legal, ethical, and philanthropic aspects, aligning with the holistic perception of manufacturing employees. Regarding mediating variables, the Organizational Commitment scale, based on Cúlibrk et al. (2018) and Xuan and Gregory (2011),

consists of 03 variables focusing on affective aspects and reciprocity according to Social Exchange Theory. The Job Satisfaction scale, inherited from Glavas (2016), comprises 04 variables measuring development needs and the psychological environment. The Organizational Trust scale, developed from Nyhan and Marlowe (1997), includes 04 variables reflecting fairness and consistency. Finally, the Employee Job Performance scale, built upon Dinc (2017), consists of 04 variables assessing task and contextual performance via self-assessment. Preliminary testing indicates good reliability with a Cronbach's Alpha coefficient of 0,734 and an EFA extracted variance of 57,236%, confirming clear separation from attitude variables and effective control of common method bias.

Table 3.7 Summary of scales and observed variables after adjustment

TT	Official Measurement Scales	Coding
I	Corporate Social Responsibility (CSR)	
1	The enterprise expands its organizational scale and market share	TNXH1
2	The enterprise shall not allow any individual or organization to exploit the company's name to conduct activities contrary to legal regulations	TNXH2
3	The enterprise pays attention to environmental sustainability, civil rights, and the ethical standards of Vietnamese and international society	TNXH3
4	The enterprise allocates a portion of its budget to contribute to poverty reduction programs, green space protection, and traffic safety initiatives.	TNXH4
II	Organizational Commitment (OC)	GK
1	I recommend this organization to my friends as a great place to work	GK1
2	I am proud to tell others that I am part of this organization	GK2
3	The benefits provided by the enterprise have created my long-term commitment to the firm	GK3
III	Job Satisfaction (JS)	HLCV
1	The opportunity to do something that utilizes my abilities	HLCV1
2	My opportunity for career advancement (or promotion) within the job	HLCV2
3	I feel comfortable contributing my opinions and ideas.	HLCV3
4	I am satisfied with the support and training I receive from the enterprise	HLCV4
IV	Employee Organizational Trust (OT)	NTTC
1	Do you believe that the enterprise's Corporate Social Responsibility (CSR) influences your trust in the organization?	NTTC1
2	The enterprise implements Corporate Social Responsibility	NTTC2

	(CSR) to build trust among employees	
3	The enterprise needs to implement activities or policies aimed at further enhancing employee trust in the organization.	NTTC3
V	Employee Job Performance (JP)	KQLV
1	You successfully complete the assigned tasks.	KQLV1
2	I achieve the personal work goals that have been set	KQLV2
3	I receive positive feedback from my supervisor regarding my work.	KQLV3
4	My job has a positive impact on the enterprise's success.	KQLV4

Source: Author's synthesis

3.4 Preliminary Quantitative Study

3.4.1 Preliminary Quantitative Study Design

Preliminary quantitative research was conducted to assess early reliability and identify potential errors in the questionnaire before large-scale implementation. Adhering to the recommendations of Hair et al. (2014) regarding minimal representativeness, the author carried out a pilot survey with a sample size of 120 employees at manufacturing enterprises in Can Tho City. The collected data were processed using Cronbach's Alpha reliability coefficients and Exploratory Factor Analysis (EFA), where observed variables with item-total correlations below 0,3 or insufficient factor loadings were rigorously excluded to ensure the highest conciseness and accuracy for the official scale.

3.4.2 Formal Quantitative Research

The official research was conducted to test the model using large-scale data. Based on Hair et al. (2014), with 18 observed variables, the minimum sample size is 90; however, to ensure high accuracy, the thesis successfully collected 380 valid responses (n=380). The survey subjects included managers and employees with over one year of experience in manufacturing enterprises in Can Tho City. Given limited access to full personnel lists, the study employed non-probability convenience sampling, while striving to diversify the sample across industry groups to enhance population representativeness.

3.4.3 Preliminary Quantitative Research Results

The assessment results indicate that the scale achieves high reliability according to Nunnally and Bernstein's (1994) standards. Cronbach's Alpha coefficients range from 0,804 to 0,872, and item-total correlations for all 18 observed variables exceed 0,3, qualifying them for subsequent analysis. Regarding

methodology, the thesis prioritizes Covariance-Based Structural Equation Modeling (CB-SEM) using AMOS software over PLS-SEM. This decision is grounded in four scientific bases: (1) The objective is to test foundational theories (SET) rather than explore new ones; (2) CB-SEM's superiority in providing global fit indices (CFI, RMSEA); (3) The ability to simultaneously estimate complex impact chains and handle measurement errors; (4) The sample size of n=380 is fully compatible with Maximum Likelihood Estimation. Exploratory Factor Analysis (EFA) results with Promax rotation show that data converge well into factors consistent with the theoretical model, with total variance extracted exceeding 70% and Eigenvalues greater than 1.

Table 3.8: Results of Measurement Scale Reliability Analysis

Item	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Item CSR: Cronbach's Alpha Coefficient = 0,804				
TNXH1	10,41	3,202	0,589	0,769
TNXH2	10,35	3,204	0,556	0,788
TNXH3	10,38	3,178	0,676	0,726
TNXH4	10,37	3,444	0,674	0,735
Item HLCV: Cronbach's Alpha Coefficient = 0,806				
HLCV1	10,34	3,319	0,514	0,806
HLCV2	10,38	3,144	0,603	0,765
HLCV3	10,32	2,857	0,692	0,721
HLCV4	10,34	2,916	0,68	0,727
Item NTTC: Cronbach's Alpha Coefficient =0,854				
NTTC1	6.32	1.848	0.683	0,804
NTTC2	6.81	1.988	0.697	0,787
NTTC3	6.39	1.921	0.74	0,746
Item GK: Cronbach's Alpha Coefficient =0,823				
GK1	10,18	3,104	0,664	0,769
GK2	10,16	3,109	0,642	0,779
GK3	10,22	3,23	0,607	0,795
GK4	10,33	3,095	0,672	0,765
Item KQLV: Cronbach's Alpha Coefficient =0,872				
KQLV1	6,79	2,116	0,76	0,815
KQLV2	6,76	1,983	0,784	0,793
KQLV3	6,82	2,218	0,722	0,849

Source: Extracted from SPSS

Confirmatory Factor Analysis (CFA)

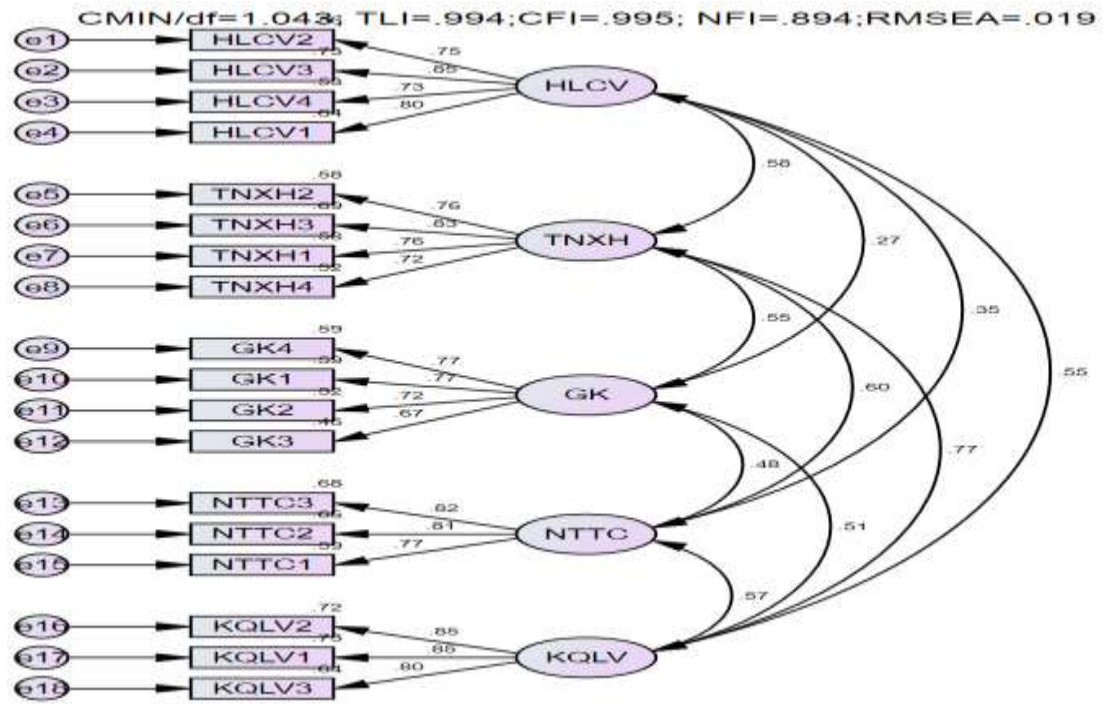


Figure 3.2: Confirmatory Factor Analysis (CFA) Results

Source: Extracted from AMOS

3.5 Formal Quantitative Research

The study focuses on surveying managers and employees with at least one year of tenure at manufacturing and processing enterprises in Can Tho City, ensuring deep insight into organizational culture. Regarding sample size, adhering to Jichuan and Xiaoqian's (2012) 10:1 ratio, the minimum requirement for 18 observed variables is 180; however, the thesis distributed 420 questionnaires and obtained 380 valid responses $n=380$ after data cleaning, satisfying SEM requirements. Due to limited access to full personnel lists, the author employed non-probability convenience sampling combined with geographical stratification to enhance representativeness. Concerning analysis methods, the thesis prioritizes Covariance-Based Structural Equation Modeling (CB-SEM) via AMOS software over PLS-SEM to optimize foundational theory testing (Theory Confirmation) and assess global model fit with a large sample size. The analysis process includes controlling demographic variables (T-test, ANOVA), assessing scale reliability (Cronbach's $\alpha \geq 0.7$), Exploratory Factor Analysis (EFA) ($KMO > 0.5$, Eigenvalue > 1), and Confirmatory Factor Analysis (CFA) to ensure convergent validity ($AVE \geq 0.5$) and discriminant validity per Fornell-Larcker criteria. Finally, Bootstrapping with 2,000 resamples is utilized to accurately verify the role of mediating variables.

CHAPTER 4: RESEARCH RESULTS AND DISCUSSION

4.1 Geographical Location and Natural Conditions of Can Tho City

Can Tho City plays the role of the economic engine and nucleus of the Mekong Delta region. Can Tho City is a crucial transportation and commercial hub, connecting the region with the entire country and internationally through its international airport and seaport system. This location helps Can Tho City become one vertex in the strategic economic triangle (Ho Chi Minh City - Can Tho - Phnom Penh) and serves as the intersection of two main economic corridors.

4.2 Business activities of manufacturing and processing enterprises in can tho city

Can Tho City is a leading center for the production and processing of rice and aquaculture (seafood) in the Mekong Delta region. As of 2024, Can Tho City has approximately 1.352 manufacturing and processing enterprises. The city is actively calling for investment to build a Logistics Hub and has approved the Project on "Investment Attraction into Can Tho City's Industrial Sector for the 2021 - 2025 period, with a vision toward 2030," focusing on the development of high-tech processing and aquaculture industries.

4.3 Current status of csr implementation by some typical manufacturing and processing enterprises in can tho city

The results of in-depth interviews with managers and employees at typical manufacturing and processing enterprises in Can Tho City.

CSR Dimensions	Implementation Activities
Employee Responsibility	Ensuring occupational safety (investing in infrastructure, equipment, and fire prevention and fighting (F&F) training). Implementing equitable welfare policies (social insurance, health insurance, periodic health checks), supporting the improvement of working conditions, and increasing employee income.
Environmental Responsibility	Applying advanced technology for waste treatment, minimizing water and air pollution. Prioritizing the use of sustainable, environmentally friendly raw materials, and reducing toxic chemicals in manufacturing and processing.
Community Responsibility	Supporting education (sponsoring scholarships, building schools, providing learning equipment). Implementing

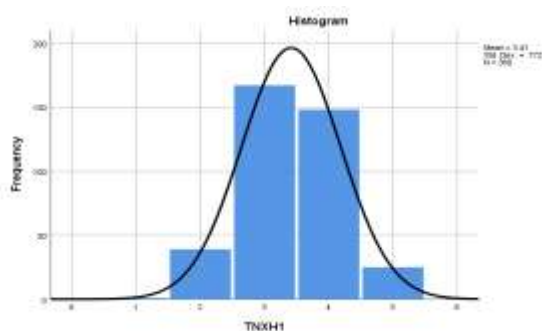
	social welfare programs (organizing charity events, donating to the poor, disaster relief support, constructing compassionate housing). Contributing to infrastructure development (constructing roads and bridges/drainage systems).
Economic Responsibility & Collaboration	Collaborate with farmers to establish production-processing linkages, thereby facilitating product consumption, enhancing value added, and augmenting income. Foster corporate culture and Corporate Social Responsibility (CSR) by encouraging employee engagement in social initiatives.

4.4 Analysis of the impact of csr on organizational commitment and employee work performance in manufacturing and processing enterprises in can tho city

The study surveyed 420 managers and employees in Can Tho City. After the data processing, 380 valid observations were retained.

4.4.1 Test for Normality

According to Groeneveld & Meeden (1984), the Skewness coefficient measures the degree of asymmetry of a data distribution. The Kurtosis index measures the peakedness of the central part of a distribution relative to the peakedness of a standard distribution.



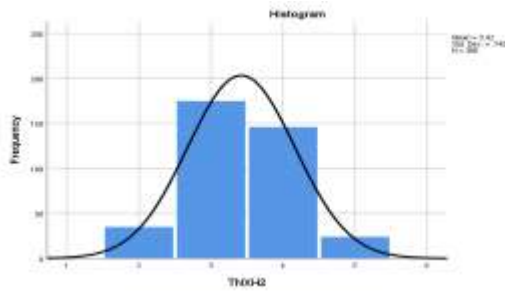
Statistics	
TNXH1	
Skewness	-0,035
Std. Error of Skewness	0,125
Kurtosis	-0,235
Std. Error of Kurtosis	0,25

Figure: Distribution Test of the CSR1 Variable

Table: Statistical Results of the CSR1 Variable

Source: Extracted from SPSS

The shape of the CSR1 data is a bell-shaped curve, indicating a normal distribution. With a Skewness value less than 0, the data is left-skewed. The Kurtosis value is less than 3, meaning the peakedness of the data distribution is lower than that of a standard normal distribution.



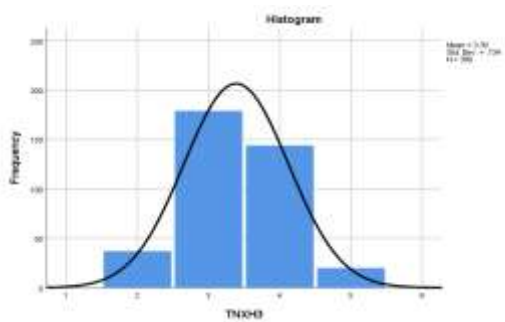
Statistics	
TNXH2	
Skewness	0,07
Std. Error of Skewness	0,125
Kurtosis	-0,295
Std. Error of Kurtosis	0,25

Figure: Distribution Test of the CSR2 Variable

Table: Statistical Results of the CSR2 Variable

Source: Extracted from SPSS

The shape of the CSR2 data is bell-shaped, indicating a normal distribution. With a Skewness value greater than 0, the data is right-skewed. The Kurtosis value is less than 3, meaning the peakedness of the data distribution is lower than that of a standard normal distribution.



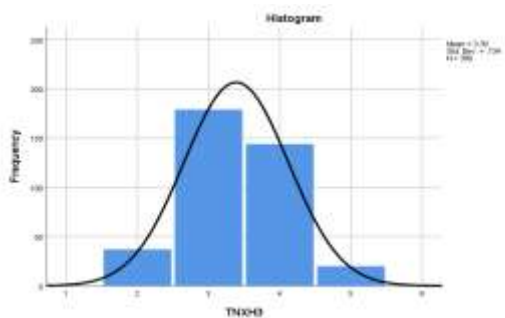
Statistics	
TNXH3	
Skewness	0,054
Std. Error of Skewness	0,125
Kurtosis	-0,283
Std. Error of Kurtosis	0,25

Figure: Distribution Test of the CSR3 Variable

Table: Statistical Results of the CSR3 Variable

Source: Extracted from SPSS

The shape of the CSR3 data is bell-shaped, indicating a normal distribution. With a Skewness value greater than 0, the data is right-skewed. The Kurtosis value is less than 3, meaning the peakedness of the data distribution is lower than that of a standard normal distribution.



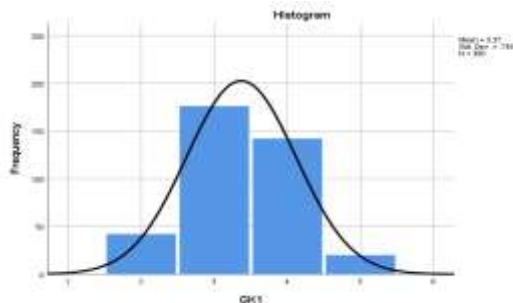
Statistics	
TNXH4	
Skewness	-0,156
Std. Error of Skewness	0,125
Kurtosis	-0,371
Std. Error of Kurtosis	0,25

Figure: Distribution Test of the CSR4 Variable

Table: Statistical Results of the CSR4 Variable

Source: Extracted from SPSS

The shape of the CSR4 data is bell-shaped, indicating a normal distribution. With a Skewness value less than 0, the data is left-skewed. The Kurtosis value is less than 3, meaning the peakedness of the data distribution is lower than that of a standard normal distribution.



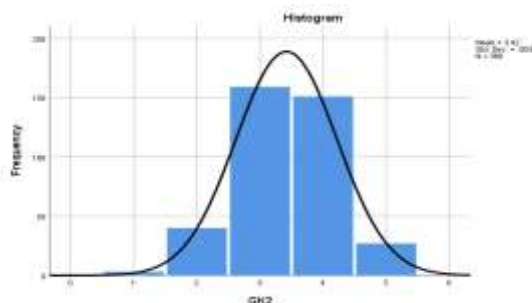
Statistics	
GK1	
Skewness	0,039
Std. Error of Skewness	0,125
Kurtosis	-0,337
Std. Error of Kurtosis	0,25

Figure: Distribution Test of the Commitment 1 Variable

Table: Statistical Results of the Commitment 1 Variable

Source: Extracted from SPSS

The shape of the Commitment 1 data is bell-shaped, indicating a normal distribution. With a Skewness value greater than 0, the data is right-skewed. The Kurtosis value is less than 3, meaning the peakedness of the data distribution is lower than that of a standard normal distribution.



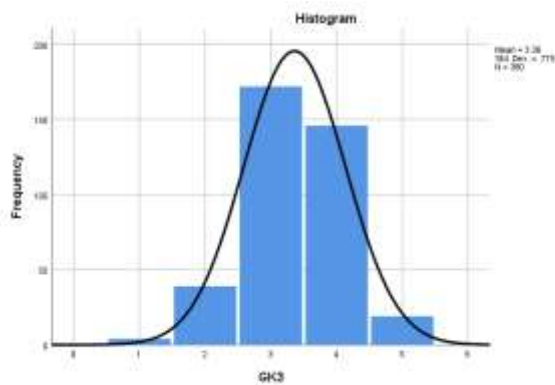
Statistics	
GK2	
Skewness	-0,162
Std. Error of Skewness	0,125
Kurtosis	-0,089
Std. Error of Kurtosis	0,25

Figure: Distribution Test of the Commitment 2 Variable

Table: Statistical Results of the Commitment 2 Variable

Source: Extracted from SPSS

The shape of the GK2 data is bell-shaped, indicating a normal distribution. With a Skewness value less than 0, the data is left-skewed. The Kurtosis value is less than 3, meaning the peakedness of the data distribution is lower than that of a standard normal distribution.



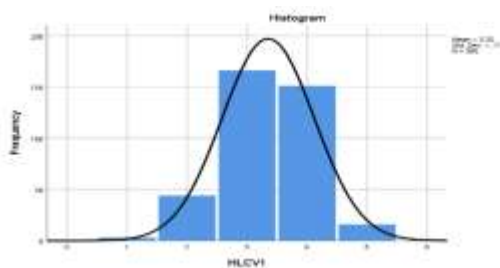
Statistics	
GK3	
Skewness	-0,211
Std. Error of Skewness	0,125
Kurtosis	0,116
Std. Error of Kurtosis	0,25

Table: Statistical Results of the Commitment 3 Variable

Figure: Distribution Test of the Commitment 3 Variable

Source: Extracted from SPSS

The shape of the GK3 data is bell-shaped, indicating a normal distribution. With a Skewness value less than 0, the data is left-skewed. The Kurtosis value is less than 3, meaning the peakedness of the data distribution is lower than that of a standard normal distribution.



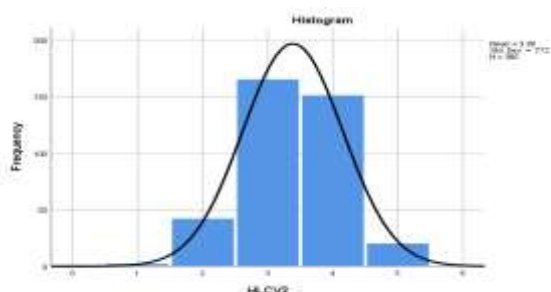
Statistics	
HLCV1	
Skewness	-0,238
Std. Error of Skewness	0,125
Kurtosis	-0,076
Std. Error of Kurtosis	0,25

Table: Statistical Results of the HLCV1 Variable

Figure: Distribution Test of the HLCV1 Variable

Source: Extracted from SPSS

The shape of the HLCV1 data is bell-shaped, indicating a normal distribution. With a Skewness value less than 0, the data is left-skewed. The Kurtosis value is less than 3, meaning the peakedness of the data distribution is lower than that of a standard normal distribution.



Statistics	
HLCV2	
Skewness	-0,153
Std. Error of Skewness	0,125
Kurtosis	-0,15
Std. Error of Kurtosis	0,25

Table: Statistical Results of the HLCV2 Variable

Figure: Distribution Test of the HLCV2 Variable

The shape of the HLCV2 data is bell-shaped, indicating a normal distribution. With a Skewness value less than 0, the data is left-skewed. The Kurtosis value is less

than 3, meaning the peakedness of the data distribution is lower than that of a standard normal distribution.

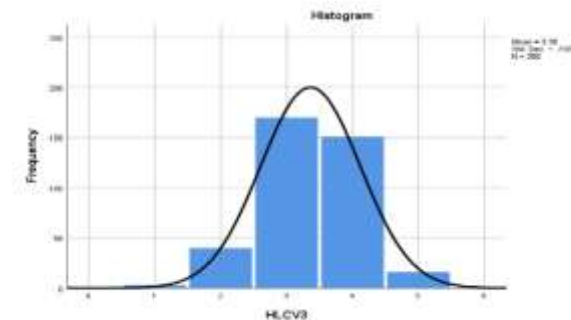


Figure: Distribution Test of the HLCV3 Variable

Statistics	
HLCV3	
Skewness	-0,233
Std. Error of Skewness	0,125
Kurtosis	0,017
Std. Error of Kurtosis	0,25

Table: Statistical Results of the HLCV3 Variable

The shape of the HLCV3 data is bell-shaped, indicating a normal distribution. With a Skewness value less than 0, the data is left-skewed. The Kurtosis value is less than 3, meaning the peakedness of the data distribution is lower than that of a standard normal distribution.

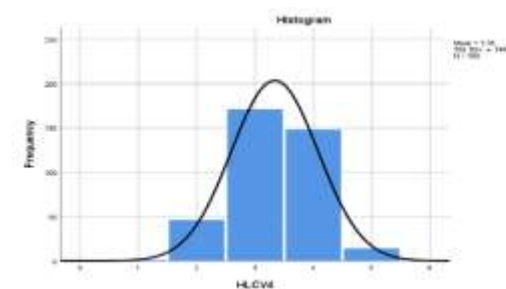


Figure: Distribution Test of the HLCV4 Variable

HLCV4	
Skewness	-0,138
Std. Error of Skewness	0,125
Kurtosis	-0,299
Std. Error of Kurtosis	0,25

Table: Statistical Results of the HLCV4 Variable

The shape of the HLCV4 data is bell-shaped, indicating a normal distribution. With a Skewness value less than 0, the data is left-skewed. The Kurtosis value is less than 3, meaning the peakedness of the data distribution is lower than that of a standard normal distribution.

The test for normality for the remaining scales, including Organizational Trust (NTTC) and Work Performance (KQLV), also confirmed that they follow a normal distribution (see Appendix for details).

4.4.2 Research Sample Information

The study utilized 380 valid samples from managers and employees currently working at manufacturing and processing enterprises in Can Tho City, satisfying the condition of having a minimum tenure of one year or more.

4.4.3 Scale Assessment

4.4.3.1 Cronbachs Alpha Test for Scale Components

All measurement scales and their component observed variables (items) ensured the required quality and reliability to be incorporated into the next analytical step, which is Exploratory Factor Analysis (EFA).

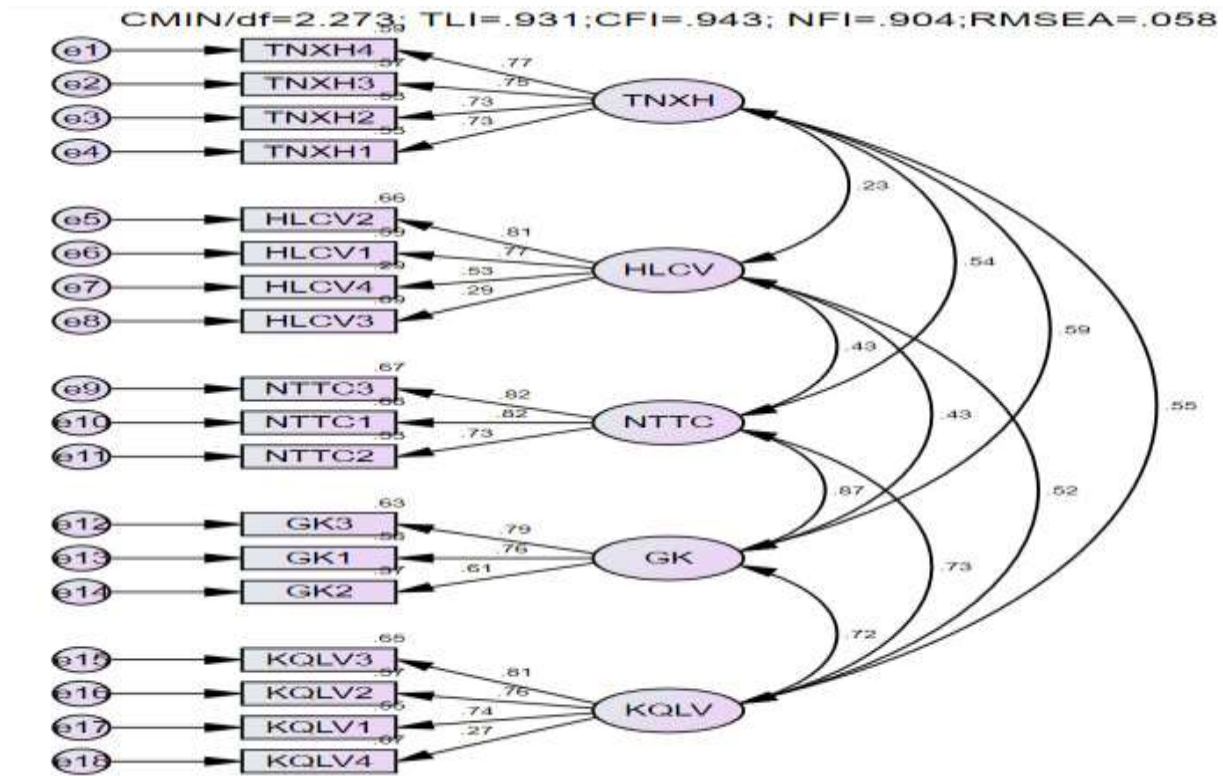
4.4.3.2 Exploratory Factor Analysis (EFA)

Results of the EFA

Pattern Matrix					
	Component				
	1	2	3	4	5
TNXH4	0,833				
TNXH3	0,826				
TNXH2	0,803				
TNXH1	0,799				
HLCV2		0,839			
HLCV1		0,812			
HLCV4		0,723			
HLCV3		0,499			
NTTC3			0,877		
NTTC1			0,876		
NTTC2			0,841		
GK3				0,853	
GK1				0,837	
GK2				0,787	
KQLV3					0,862
KQLV2					0,837
KQLV1					0,812
KQLV4					0,433
Kaiser-Meyer-Olkin Measure	0,798	0,694	0,718	0,686	0,732
Bartlett	0,000	0,000	0,000	0,000	0,000
Eigenvalues	2,661	2,136	2,244	2,047	2,289
Phương sai trích (%)	66,513	53,394	74,79	68,239	57,236

Source: Extracted from SPSS, 2024

Figure: Goodness-of-fit test for the CFA model.



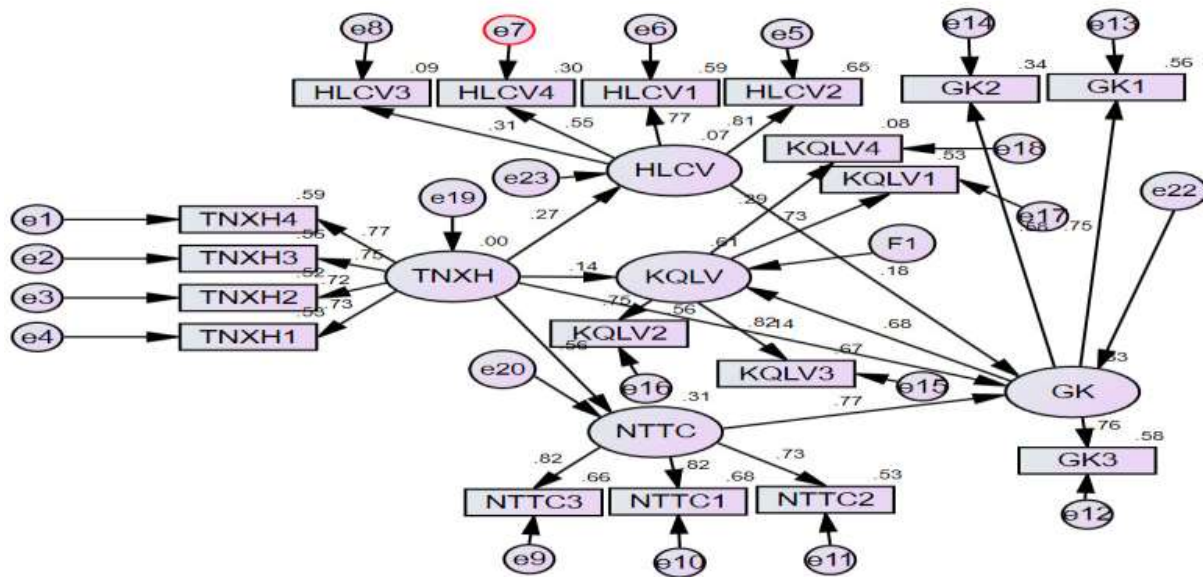
Source: Extracted from AMOS, 2024

Confirmatory Factor Analysis (CFA) Fit Indices

TT	Measure	Standardized Values	Model Fit	Results
1	Cmin/df	$\chi^2 / d.f. < 3$ good Fit; < 5 Acceptable; smaller is better (Bagozii & Jy, 1988)	2,273	Good
2	TLI (Tucker-Lewis Index)	TLI: Closer to 1 indicates a better fit; TLI $> 0,90$ is appropriate; TLI $\geq 0,95$ demonstrates a good fit (Hu & Bentler, 1995)	0,931	Good
3	CFI (Comparative Fit Index)	TLI: Closer to 1 indicates a better fit; TLI $> 0,90$ is consistent; TLI $\geq 0,95$ demonstrates a good fit (Hu & Bentler, 1995)	0,943	Good
4	NFI (Normal Fit Index)	NFI Closer to 1 indicates a better fit. NFI Close to 0,90 is acceptable; NFI $> 0,95$ demonstrates a good fit (Chin & Todd, 1995).	0,904	Good
5	RMSEA (Root Mean Square Error Approximation)	RMSEA $< 0,05$, good model fit; RMSEA $< 0,08$, Acceptable; smaller is better (Browne & Cudeck, 1993)	0,058	Good

4.4.3.3 Structural Equation Modeling (SEM)

Results of the SEM Analysis



CMIN/df=2.657; TLI=.910; CFI=.924; NFI=.885; RMSEA=.066

Source: Extracted from AMOS, 2024

The results, as shown in Figure, indicate that the model has the following fit indices: Cmin/df = 2,657; TLI = 0,910; CFI = 0,924; NFI = 0,885, and RMSEA = 0,066. Thus, the integrated model demonstrates a good fit with the empirical data.

4.4.4 Using Bootstrap to Test the Reliability of the CB-SEM Results

Bootstrap Results with n = 1000 Observations

Regression Weights: (Group number 1 - Default model)							
Parameter		SE	SE-SE	Mean	Bias	SE-Bias	*CR
HLCV	<--- TNXH	0,085	0,001	0,323	0,003	0,002	1,5
NTTC	<--- TNXH	0,079	0,001	0,682	0,005	0,002	2,5
GK	<--- NTTC	0,073	0,001	0,712	0,000	0,002	0
GK	<--- TNXH	0,079	0,001	0,157	0,000	0,002	0
GK	<--- HLCV	0,053	0,001	0,170	0,002	0,001	2
KQLV	<--- GK	0,097	0,002	0,721	0,004	0,002	2
KQLV	<--- TNXH	0,096	0,002	0,166	0,000	0,002	0

Source: Extracted from AMOS, 2024

Note: CR*; CR = (Bias) / (SE-Bias)

Table: Hypothesis Results

Hypothesis	Impact			Estimate	S.E.	C.R. (Critical Ratio)	P-values (Sig.)	Conclusion
H1	HLCV	<---	TNXH	0,320	0,075	4,244	***	Suitable
H2	NTTC	<---	TNXH	0,677	0,076	8,930	***	Suitable
H4	GK	<---	NTTC	0,712	0,064	11,119	***	Suitable
H6	GK	<---	TNXH	0,157	0,066	2,366	0,018	Suitable
H3	GK	<---	HLCV	0,167	0,043	3,888	***	Suitable
H5	KQLV	<---	GK	0,718	0,082	8,721	***	Suitable
H7	KQLV	<---	TNXH	0,166	0,082	2,023	0,043	Suitable

Source: Extracted from AMOS, 2024

4.4.5 Conclusion on the hypotheses

Table: Summary of Research Hypothesis Testing Results

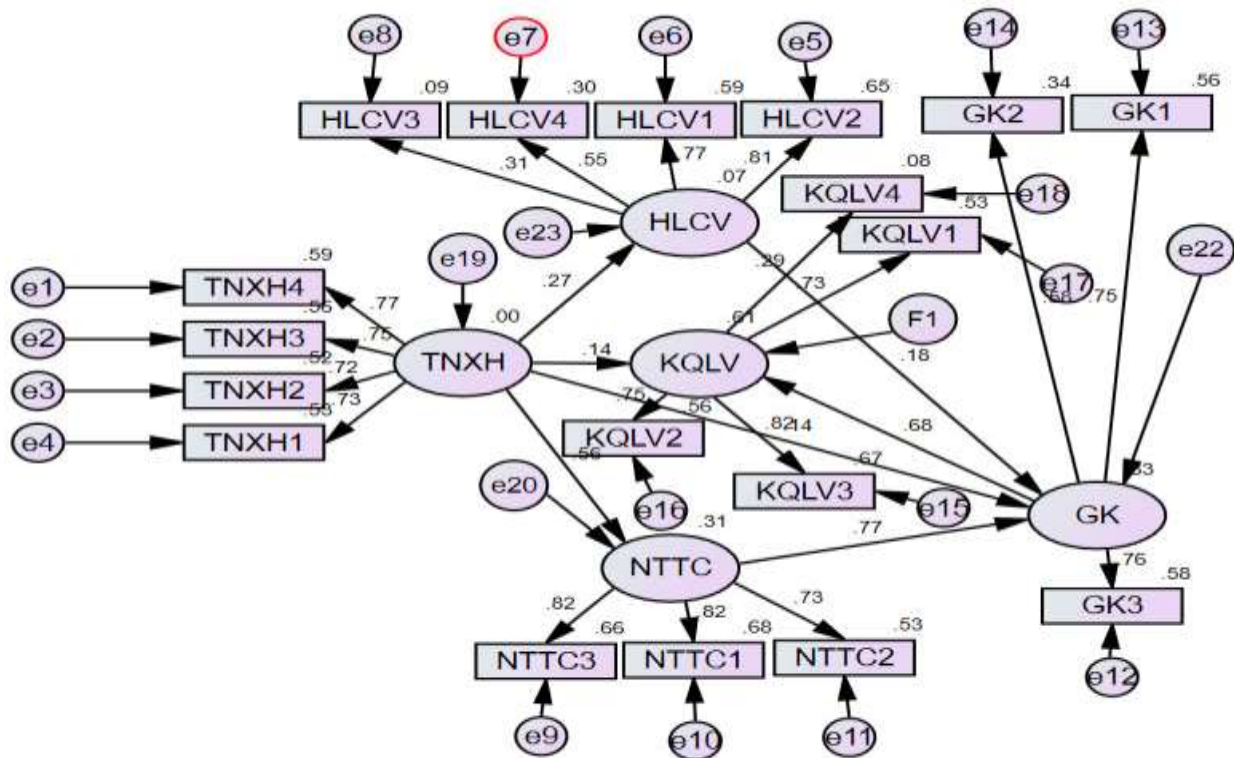
Hypothesis		Conclusion
H1	Corporate social responsibility (CSR) has a positive impact on job satisfaction.	Accept
H2	Corporate social responsibility has a positive impact on employee trust.	Accept
H3	Job satisfaction has a positive impact on organizational commitment.	Accept
H4	Organizational trust has a positive impact on organizational commitment.	Accept
H5	Job satisfaction has a positive impact on work performance.	Accept
H6	Organizational trust has a positive impact on work performance.	Accept
H7	Corporate social responsibility has a positive impact on work performance.	Accept

Source: Author's own research

4.4.6 Discussion of research result

4.4.6.1 Factors directly influenced by CSR

Figure: Research Model Results



CMIN/df=2.657; TLI=.910; CFI=.924; NFI=.885; RMSEA=.066

Source: Author's own research

Based on the analysis results, the research model demonstrates a good fit with the data. The fit indices indicate the model's compatibility with the empirical data:

Chi-square/df (Cmin/df) = 2,657, which falls within the acceptable range (< 3,0), indicating that the model does not significantly differ from the observed data.

TLI (Tucker-Lewis Index) = 0,910 (> 0,9), suggesting that the model is more parsimonious than the baseline model.

CFI (Comparative Fit Index) = 0,924 (> 0,9), confirming a high degree of model fit with the empirical data.

NFI (Normed Fit Index) = 0,885, which is close to the good fit threshold (>0,9) and is still acceptable.

RMSEA (Root Mean Square Error of Approximation) = 0,066 (< 0,08), indicating a good fit of the model with the empirical data.

CHAPTER V: CONCLUSION AND MANAGERIAL IMPLICATIONS

5.1 CONCLUSION

Based on SEM results from 380 observations in Can Tho, the thesis draws four core scientific conclusions. First, it confirms the prerequisite role of Corporate Social Responsibility (CSR), which exerts a strong combined impact $\beta=0,56$ on trust and commitment, acting as a psychological catalyst for employee-organization value alignment. Second, CSR influences Job Performance primarily through indirect mechanisms; it creates the environment to transform attitude into action according to Social Exchange Theory (SET), while the direct impact is minimal $\beta=0,14$. Third, Job Satisfaction $\beta=0,29$ and, notably, Organizational Commitment $\beta=0,73$ are identified as key leverage factors driving performance, refuting the view that employees are solely driven by income. Fourth, Organizational Trust plays a pivotal role in personnel stability, serving as the strongest antecedent to commitment $\beta=0,77$ and surpassing job satisfaction.

5.2 MANAGERIAL IMPLICATIONS

Building on empirical evidence from the SEM model, the study identifies Organizational Commitment $\beta=0,73$ and Job Satisfaction $\beta=0,29$ as key drivers of Job Performance, with Organizational Trust serving as the decisive antecedent to commitment $\beta=0,77$. These quantitative findings constitute the core scientific basis for proposing a system of practical managerial implications aimed at optimizing resources and enhancing operational performance for manufacturing and processing enterprises in Can Tho City.

5.2.1 Solutions to improve job satisfaction

With an impact coefficient of $\beta=0,29$ job satisfaction is identified as a decisive factor for productivity, reflecting Can Tho employees' preference for intrinsic work values and development opportunities. The thesis proposes two key solutions: First, job diversification through periodic rotation to minimize monotony for assembly line workers while enhancing skills and workforce flexibility. Second, transparency in the product quota system based on fairness and simplicity, allowing employees to self-monitor daily income, thereby accurately recognizing efforts and increasing proactive motivation.

5.2.2 Solutions to strengthen organizational trust

With a strong impact on commitment $\beta=0,77$, organizational trust is identified as the core factor determining the efficacy of corporate social responsibility policies. In the context of the Mekong Delta's business culture of integrity, enterprises must ensure absolute consistency in compensation commitments and information transparency through direct dialogue. Notably, trust must be built upon a sense of substantive safety; investment in adequate protective equipment and maintenance of standard factory environments serve as the most convincing evidence of genuine care. Consequently, corporate social responsibility effectively fulfills its role $\beta=0,56$ as a lever to activate sustainable commitment.

5.2.3 Solutions for leadership and management of employee experience

The thesis advocates a strategic paradigm shift from traditional human resource management to comprehensive employee experience management. At the executive level, it is crucial to design clear career paths and deepen internal corporate social responsibility, such as extending health insurance to family members, to transform corporate care into trust capital. At the middle management level, supervisors must ensure absolute fairness in KPI evaluation and transition leadership styles from command-and-control to recognition and encouragement, treating respect as a key psychological driver for employee effort.

5.2.4 Proposed action plan

To operationalize managerial implications, the thesis proposes a specific timeline-based action framework. In the short term quarterly, enterprises should implement multi-skill training combined with job rotation to enhance capability development opportunities and minimize monotony, while maintaining direct dialogue to ensure transparency and reinforce trust. In the medium term biannually, safety programs should be reactivated to affirm legal and ethical commitments, increasing employee dedication. In the long term annually, activities such as "Family and Community Day" are recommended to stimulate pride and affective commitment, thereby shifting the mindset regarding CSR from a cost burden to a strategic investment for sustainable development.

5.3 Limitations of the study and directions for future research

Besides its new theoretical and practical contributions in deciphering the mechanisms of corporate social responsibility (CSR) impacting work performance, this thesis still has certain limitations. Objectively acknowledging these limitations is crucial for proposing potential research directions in the future.

5.3.1 Limitations of the study

First, limitations regarding representativeness and generalizability. The scope of this research is confined to manufacturing and processing enterprises within Can Tho City, with a quantitative sample size of $n=380$. Although Can Tho serves as the central economic hub and driving force of the Mekong Delta region, the level of industrial development and specific corporate culture characteristics here may possess distinct nuances. Consequently, the generalizability of the findings to other localities with disparities in economic development, or their applicability to non-manufacturing sectors such as services and commerce, requires careful consideration.

Second, limitations regarding the research design. The thesis employs a cross-sectional design, measuring employee perceptions and attitudes at a single point in time. While this approach effectively captures a "snapshot" of the current status, it faces inherent limitations in rigorously validating causal relationships. In reality, the impact of Corporate Social Responsibility (CSR) on trust and behavioral outcomes is a long-term cumulative psychological process.

Third, limitations regarding model variables. The current research model focuses primarily on the mediating roles of organizational trust, job satisfaction, and organizational commitment. However, in practice, employee behavior is complexly governed by numerous other contextual variables that have not been controlled for within the scope of this thesis, such as leadership style, peer pressure, organizational culture, or macroeconomic factors.

5.3.2 Suggestions for further research

Based on the findings achieved and addressing the limitations mentioned above, the author proposes several directions for future research as follows:

First, expanding the geographical scope of the research. Future studies should extend the survey coverage to neighboring provinces within the Mekong Delta region

or conduct comparisons between key economic zones. This approach will not only facilitate the re-validation of the scale's stability but also enable cross-regional comparative analyses, thereby clarifying the role of geographical factors and local culture on the efficacy of CSR implementation.

Second, employing a longitudinal research design. To overcome the limitations associated with cross-sectional data, future research should prioritize measuring variations in employee attitudes at time points both prior to and subsequent to the enterprise's implementation of CSR policies. This methodological approach will provide more robust evidence regarding causal relationships and the time-lag effects of the impact.

Third, integrating additional moderating variables. The research model needs to be further developed by incorporating moderators related to the organizational context, such as transformational leadership and corporate culture. Examining these factors will help clarify and thoroughly explain the specific contexts under which CSR exerts its most potent impact, thereby providing a multidimensional perspective for modern human resource management.